



**2023 MOUNT VERNON  
INDIVIDUAL INCOME TAX RETURN**  
FILING REQUIRED EVEN IF NO TAX DUE  
FILE ON OR BEFORE APRIL 15, 2024

NAME AND ADDRESS: INDICATE CHANGE(S) BY CHECKING

☐ NAME ☐ ADDRESS EFFECTIVE DATE \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

INCOME TAX DEPARTMENT  
3 NORTH GAY STREET, SUITE A  
MOUNT VERNON, OHIO 43050-3213  
PHONE (740) 393-9524  
FAX (740) 397-5293  
WWW.MOUNTVERNONOHIO.ORG

SOCIAL SECURITY # \_\_\_\_\_

SPOUSE SOCIAL SECURITY # \_\_\_\_\_

**FOR OFFICE USE ONLY**

DATE  
REC'D

INITIALS

PMT \$  
W/FORM

CHECK #

CASH CK MO CC  
FAX MAIL OFC CDB U/DR

INIT/SCAN

BATCH #

**PARTIAL YR. RESIDENT:**

DATE MOVED IN: \_\_\_\_/\_\_\_\_/\_\_\_\_

DATE MOVED OUT: \_\_\_\_/\_\_\_\_/\_\_\_\_

**COMPLETE THIS SECTION IF ONLY INCOME IN 2023 WAS NON-TAXABLE.**

- ☐ I HAD NON-TAXABLE INCOME OF ☐ ACTIVE MILITARY PAY ☐ UNEMPLOYMENT ☐ DISABILITY (PROOF REQUIRED)  
☐ I AM RETIRED AND HAVE NON-TAXABLE INCOME OF ☐ SOCIAL SECURITY/PENSION ☐ INTEREST/DIVIDENDS  
☐ I AM UNDER 18 YEARS OF AGE, LIST DATE OF BIRTH \_\_\_\_\_  
☐ TAXPAYER DECEASED, LIST DATE OF DEATH \_\_\_\_\_  
☐ NO EMPLOYMENT, EXPLAIN \_\_\_\_\_

**NOTE: ATTACH ALL FEDERAL FORMS AND SCHEDULES TO THIS FORM**

**INCOME**

1. TOTAL QUALIFYING WAGES (REPORT THE HIGHER OF BOX 5 OR BOX 18 ON W-2 FORM) **ATTACH ALL W-2'S** ..... \$ \_\_\_\_\_  
2. INCOME OTHER THAN WAGES. (NO LOSS CAN OFFSET W-2 WAGES) **ATTACH FEDERAL FORM 1040 & FEDERAL SCHEDULES.** ... \$ \_\_\_\_\_  
3. ENTER ALLOWABLE NOL DEDUCTION..... \$ \_\_\_\_\_  
4. **TOTAL TAXABLE INCOME (ADD LINE 1 AND LINE 2. SUBTRACT LINE 3)** ..... \$ \_\_\_\_\_

**TAX**

5. TAX – Multiply Taxable Income – Line 4 by 2.0% ..... \$ \_\_\_\_\_

**TAX WITHHELD,  
PAYMENTS & CREDITS**

6. Mount Vernon tax withheld (Local/Box 19 on W-2) ..... \$ \_\_\_\_\_  
7. Credit allowed for earnings taxed by other cities (Limited to 1%)  
(W-2 must show tax paid to other city or attach other receipted city return) ..... \$ \_\_\_\_\_  
8. 2023 Declaration of Estimated Tax paid to Mount Vernon ..... \$ \_\_\_\_\_  
9. Prior Year Overpayment that was not refunded ..... \$ \_\_\_\_\_  
10. **TOTAL PAYMENT AND CREDITS (ADD LINE 6 THROUGH 9)** ..... \$ \_\_\_\_\_

**BALANCE DUE,  
REFUND OR CREDIT**

11. BALANCE DUE OR OVERPAYMENT (Line 5 minus Line 10)  
Note: If tax due/overpaid is under \$10.00, no payment or refund/credit is required. .... \$ \_\_\_\_\_  
12. Late filing penalty at the rate of \$25.00.  
Penalty applies regardless of the tax liability on the return. \$25.00. .... \$ \_\_\_\_\_  
13. Penalty of 15% of the amount not timely paid, including unpaid estimated income tax. .... \$ \_\_\_\_\_  
14. Interest rate of .0083 per month on all unpaid taxes. .0083 x \_\_\_\_\_ months ..... \$ \_\_\_\_\_  
15. Total Penalty (Add Line 12 through Line 14) ..... \$ \_\_\_\_\_  
16. **TOTAL TAX DUE INCLUDING PENALTY & INTEREST (SUM OF LINE 11 AND LINE 15)** ..... \$ \_\_\_\_\_  
17. Overpayment to be refunded \$ \_\_\_\_\_ or Credit to next year estimate ..... \$ \_\_\_\_\_  
AMOUNTS UNDER \$10.00 WILL NOT BE REFUNDED, BILLED OR CARRIED FORWARD.

**MANDATORY 2024 DECLARATION OF ESTIMATED TAX IF YOU OWE \$200 OR MORE IN TAX,**  
**YOU MUST PAY ESTIMATED TAX. MUST BE PAID QUARTERLY TO AVOID**  
**A 15% PENALTY FROM BEING ADDED AS ESTABLISHED BY ORDINANCE.**

**2024 ESTIMATE**

18. TOTAL ESTIMATED TAX (TOTAL INCOME X 2%) ..... \$ \_\_\_\_\_  
19. LESS CREDITS  
A. MOUNT VERNON TAX WITHHELD ..... \$ \_\_\_\_\_  
B. TAX PAID TO OTHER CITIES (NOT TO EXCEED 1.00% PER W2, PER CITY) ..... \$ \_\_\_\_\_  
C. CREDIT FROM PRIOR YEAR(S) ..... \$ \_\_\_\_\_  
D. TOTAL CREDITS (ADD LINE 19A THROUGH 19C) ..... \$ \_\_\_\_\_  
20. NET TAX DUE (LINE 18 MINUS 19D) ..... \$ \_\_\_\_\_  
21. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 20) x \_\_\_\_\_ # of quarters ..... \$ \_\_\_\_\_  
**TAX DUE** 22. **PAYMENT DUE WITH FILING (LINE 16) \$ \_\_\_\_\_ + (LINE 21) \$ \_\_\_\_\_ = AMOUNT ENCLOSED ... \$ \_\_\_\_\_**

THE UNDERSIGNED DECLARES THAT THIS RETURN IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED UNDER PENALTY OF PERJURY.

IF THIS RETURN WAS PREPARED BY A TAX PROFESSIONAL, MAY WE CONTACT THEM DIRECTLY WITH QUESTIONS? ☐ YES ☐ NO

SIGNATURE OF TAXPAYER (REQUIRED)

DATE

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER

DATE

SIGNATURE OF SPOUSE (IF JOINT RETURN, BOTH MUST SIGN)

TELEPHONE NUMBER

NAME AND ADDRESS OF PREPARER

TELEPHONE NUMBER

**MAKE CHECK PAYABLE TO "DIVISION OF INCOME TAX"**

SEND TO MOUNT VERNON DIVISION OF INCOME TAX, 3 NORTH GAY ST., SUITE A, MOUNT VERNON, OH 43050  
Office Hours 8:00am – 4:00pm Monday to Friday

## INSTRUCTIONS

1. **LINE 1** – Report the higher Box 5/Medicare Wages or Box 18/Local Wages on your W-2 form(s). Include 401 (k) and group life insurance payments. ALL W-2'S MUST BE ATTACHED TO THIS FORM.
2. **LINE 2** – To be completed if you have income other than W-2 income. (NO LOSS CAN OFFSET W-2 WAGES) MUST ATTACH FEDERAL FORM 1040 AND FEDERAL SCHEDULES.
3. **LINE 3** – ENTER ALLOWABLE NOL DEDUCTION.
4. **LINE 4** – Total Taxable Income (Add Line 1 and Line 2, Subtract 3).
5. **LINE 5** – TAX – Multiply Taxable Income, Line 4 by 2.0%.
6. **LINE 6** – Enter the amount withheld for Mount Vernon (Local/Box 19 on W-2).
7. **LINE 7** – Credit for taxes paid to another City is limited to 1% of the amount of income earned in that City on which tax was due and paid. You must take each W-2 and compute the tax credit individually, then insert the total tax credits on Line 7.  
**Example:** On an income of \$10,000.00 earned in a City with a 2.25% earnings tax rate, the employer should withhold \$225.00. The maximum allowable credit for Mount Vernon in this case would be \$100.00 (1% of 10,000.00).
8. **LINE 8** – Enter payments made on Declaration of Estimated Tax.
9. **LINE 9** – Enter prior year overpayment that was not refunded.
10. **LINE 10** – Enter total payments and credits (Add LINE 6 through LINE 9).
11. **LINE 11** – Balance due or overpayment (Line 5 minus Line 10). If tax due/refund amount is under \$10.00, no payment required; no refund/credit carry forward will be issued.
12. **LINE 12** – Late filing penalty (after April 15th due date) \$25.00.
13. **LINE 13** – Penalty of 15% of the amount not timely paid, including unpaid estimated income tax.
14. **LINE 14** – Interest rate of .0083 per month on all unpaid taxes.
15. **LINE 15** – Total Penalty (Add Line 12 through Line 14).
16. **LINE 16** – Total tax due including penalty & interest (Sum of Line 11 and Line 15).
17. **LINE 17** – Overpayment to be refunded or credited to next year. Amounts under \$10.00 will not be refunded, billed or carried forward.

THE FOLLOWING IS A LIST OF WHAT INCOME IS TAXABLE AND WHAT INCOME IS NOT. PLEASE NOTE THESE LISTS ARE NOT ALL INCLUSIVE AND IF YOU HAVE RECEIVED ANY TYPE OF INCOME THAT DOES NOT APPEAR ON THE LIST, CONTACT THE INCOME TAX DEPARTMENT FOR ASSISTANCE.

### TAXABLE INCOME

Gross wages, salaries, commission and other compensation to include:

1. Vacation pay (including annual leave)
2. Sick pay (excluding third party sick pay)
3. Income from wage continuation plans (includes incentive plans and buy outs)
4. Stock options – taxed when exercised on amount indicated on W-2 form
5. Cost of group term life insurance over \$50,000.
6. Severance pay
7. Compensation paid in goods, service or property usage. Taxed at fair market value.
8. Tips
9. Deferred Income Plans
10. 401-K Contribution Plans
11. Income from guaranteed annual wage contracts
12. Bonuses, prizes, lottery and gambling winnings
13. Directors fees
14. Union steward fees
15. Ordinary gains as reported of Federal Form 4797, related to the sale of 1245 or 1250 property.
16. Profit Sharing – if from non-qualified plan
17. Royalty income – from the ground (oil, gas, mineral rights)
18. Income from jury duty
19. Uniform, automobile and travel allowances
20. Stipends – if work required (vow of poverty not recognized)

### NET PROFITS FROM:

- Unincorporated businesses:
- a. Sole proprietorships – Schedule C or C-EZ
  - b. Rental properties – Schedule E
  - c. Partnerships – Schedule B
  - d. Farm Net Income – Schedule F
  - e. Trusts and Estates (file and pay as entity)

### NON-TAXABLE INCOME

- A. Active military pay, including Reserves and National Guard (excludes civilians employed by military or National Guard)
- B. Income earned while under 18 years of age
- C. Alimony and Child Support
- D. Capital gains
- E. Interest
- F. Dividends
- G. Social Security benefits
- H. Worker's Compensation
- I. State unemployment benefits
- J. Welfare benefits and general public assistance
- K. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
- L. Housing for Clergy
- M. Pension income – includes lump sum distributions
- N. Annuities at the time of distribution
- O. 125 Cafeteria Plan contribution
- P. Income from Board of Elections (voting booth) up to \$1,000.00
- Q. Third-party sick pay
- R. Royalties from intangible property (registered copyrights, patents or trademarks)
- S. Insurance benefits
- T. Long-term disability payments
- U. Cancellation of debt

## 2024 DECLARATION PAYMENT CALENDAR

April 15, 2024 File return. Make 1st Quarter payment.	June 15, 2024 Make 2nd Quarterly payment.	September 15, 2024 Make 3rd Quarterly payment.	January 15, 2025 Make 4th Quarterly payment.	April 15, 2025 File return. Pay any balance due.
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